

**Form G - Initial Calculation of Allowed Recoupment & Calculation of First Year Recoupment Taken
 For Compliance With Section 137.073.3(2)(a) and (b) RSMo
 For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property**

(20_ _)

Name of Political Subdivision	Political Subdivision Code	Purpose of Levy
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If assessments are reduced after tax rates are set and the reductions are due to decisions of the State Tax Commission or a judicial court or are due to clerical corrections, the existing tax rate ceiling may be revised to compensate for the changes described above. A political subdivision may document these changes by filing revised copies of each of the tax rate forms for each year that is affected. These changes should be clearly marked on the revised forms and a written explanation of the revised should be attached.

Before completion of this form, revisions are required to the prior year(s) tax rate forms to determine the revised assessed valuation and revised tax rate ceiling. Revised forms must be filed with the State Auditor before or at the time the recoupment form is filed.

After making revisions, a political subdivision may be permitted to levy an additional tax for up to three years to recoup the revenues it was entitled to receive for the prior year(s) affected by the revisions. The steps below determine if a recoupment is permissible and document to what extent the political subdivision desires to recoup in the current year.

Start with the oldest prior year (if applicable) and work forward to the present.

Please provide a written explanation in the space below (or by attaching an explanation) as to why the political subdivision would be eligible for the recoupment process.

CERTIFICATION

I, the undersigned hereby do certify that the data set forth on the accompanying forms is true and accurate to the best of my knowledge and belief.

_____ Name of Political Subdivision	_____ Telephone	_____ Signature
_____ Political Subdivision Code	_____ Date	_____ Print Name
_____ Purpose of Levy		

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Note: List additional prior year(s) in separate columns, if needed.

	Prior Year (20__)	Second Prior Year (20__)		Third Prior Year (20__)
1. Revised state & locally assessed valuation after the changes to prior year(s) (Revised Form A, Line 1 total)	_____	_____		_____
2. Revised tax rate ceiling after the revision to the assessed valuation was made (Revised Summary Page, Line F)	_____	_____		_____
3. Revised permissible state & locally assessed tax revenue (Line 1 x Line 2/100)	_____	_____		_____
4. Revised state & locally assessed valuation (Form G, Line 1 total)	_____	_____		_____
5. Original tax rate ceiling (Certified) (Original Summary Page, Line F)	_____	_____		_____
6. Total state & locally assessed tax revenue actually produced (Line 4 x Line 5/100)	_____	_____		_____
7. Total lost revenue allowed to be recouped (Line 3 - Line 6)	_____	_____		_____
8. Total lost revenue (Line 7 total)				_____
9. Revenue desired to recoup in current year (Do not enter less than Line 7 for the oldest prior year (20__) nor more than Line 8)				_____
10. Total current year (20__) state & locally assessed valuation (Current (20__) Form A, Line 1)				_____
11. Rate to be levied to partially or fully recoup the loss (Line 9/Line 10 x 100) Enter this rate on the current year (20__) Summary Page, Line I.				_____

Complete Lines 12 and 13 if Line 9 is less than Line 8

Form H will need to be completed to continue this recoupment in the 2nd or 3rd year

12. Portion of revenue on Line 7 for prior year 20__ reserved for second year of recoupment	
13. Portion of revenue on Line 7 for prior year 20__ reserved for third year of recoupment	